

Advisory Budget Committee Report Card 2009-2011

March 12, 2011

The Moultonborough Advisory Budget Committee (**ABC**) would like to recognize many initiatives undertaken in the past three years in response to items identified in our budget reports from 2009-2010. Many of the Town's residents have asked for a status of our work. We have taken this opportunity to put together a "Report Card" highlighting our recommendations and the response/actions taken by the Boards. We have excluded the current year recommendations from this report as our latest report was issued in January 2011 and the Boards need time for review and implementation.

The Advisory Budget Committee was established in July 2008. Our mission is to provide the community and governing bodies with independent review and objective analysis of the annual budget. ABC's review and analysis is intended to provide all groups, involved in preparing budget elements, with constructive recommendations on their planned budgets and spending practices. Specifically, our goal is to provide assurance and confidence to all proposed budgets. The ABC reviews all budget proposals and proposed monetary warrant articles originating from the Select Board, School Board, Library. The committee operates under the authority of, and appointment by, the Select Board and the School Board. Membership consists of six (6) individuals: one School Board member, one Select Board member, one Library Trustee and three members appointed at-large.

Our approach is a collaborative process between the ABC, The Town Administrator, School Administration, Board of Selectmen, School Board and Library Trustees. Our intent is to ensure the budget process is a constructive versus confrontational experience. We believe our initiatives improve operating efficiencies and reduce ongoing operating expenditures. We have worked with the respective boards during detailed line item budget reviews providing input on proposed capital and operating items. We are confident that the results of our collaborative efforts will be assessed as contributing measurable improvement to the town financials.

Copies of all reports can be found on the Moultonborough Town website at **www.moultonboroughnh.gov**. The most recent reports can be found in this package.

Moultonborough Advisory Budget Committee

Jean Beadle
Alan Ballard
Ed Marudzinski
Karel Crawford
Kathy Garry
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Advisory Budget Committee Report Card ABC Recommendations 2009– 2010

| Town: | Board Response | | | Status | |
|--|----------------|---------|---------|----------|----------|
| | Accept | Decline | No Resp | Begun | Complete |
| Salary & Benefits Study | Accept | | | | DONE |
| Merit Pay | Considering | | | Analysis | |
| Cost Sharing of Employee Benefits | Accept | | | In Prog | |
| BI weekly Processing of Accounts Payable | Accept | | | | DONE |
| BI weekly Processing of Payroll | Accept | | | | DONE |
| Outsourcing of Payroll | Considering | | | Pending | |
| Consolidation of Building & Grounds | Accept | | | | DONE |
| Consolidation of DPW | Accept | | | | DONE |
| Consolidation of Shared Services School, Library, Town | Partial | | | In Prog | |
| Restructuring of Accounting Architecture | Accept | | | | DONE |
| Quarterly Financial Reviews | Accept | | | | DONE |
| Credit Card for Property Taxes | Accept | | | Analysis | |
| Quarterly Tax Billing | Considering | | | Analysis | |
| Change In Fiscal Year - Feasibility | Considering | | | Analysis | |
| Pay Freeze 2010 | Accept | | | | DONE |
| Reserve Analysis | Accept | | | In Prog | |
| Improved Process for Revenue Budgeting | Accept | | | In Prog | |

| School: | Board Response | | | Status | |
|---|----------------|---------|---------|---------|----------|
| | Accept | Decline | No Resp | Begun | Complete |
| Pay Freeze 2010 | | Decline | | | |
| Outsourced Payroll | | | No Resp | | |
| Reduction in Co Curricular Stipends | Partial | | | In Prog | |
| Consolidation of Shared Services School, Library, Town | Partial | | | In Prog | |
| Reserve Analysis | Partial | | | In Prog | |
| Reduction in Cost of Operating Elementary School Library | Accept | | | In Prog | |
| Auditorium as a Revenue Generator | | | No Resp | | |
| Quarterly Financial Reviews | Accept | | | | DONE |
| Detailed Plan for Declining Enrollment | Accept | | | In Prog | |
| Continued Increased Cost sharing of Employee Benefits | Accept | | | In Prog | |
| Reduction of Elementary School Assist Principal | | Decline | | | |
| Reduction of elementary School Unit Leaders and MA Subject Area Leader Stipends | | Decline | | | |

| Library: | Board Response | | | Status | |
|---|----------------|---------|---------|---------|----------|
| | Accept | Decline | No Resp | Begun | Complete |
| Establish Computer Reserve | Accept | | | | DONE |
| Transfer Accounting to Town Administrators Staff | | Decline | | | |
| Participate in Town Salary Structure | | Decline | | | |
| Participate in Town Salary Benefits Study | | Decline | | | |
| Share Bulk Purchasing with Town & School | Partial | | | In Prog | |
| Utilize Towns Buildings and Grounds Maintenance | | Decline | | | |
| Consolidated financial reporting : Payroll & Operating Expenses | Accept | | | Waiting | |

Note: The Above represents initiatives that the ABC believes will improve operating efficiencies and ultimately reduce ongoing operating expenditures. In addition to the above initiatives the ABC has worked collaboratively with the respective Boards during detailed budget reviews providing input on proposed ongoing capital and operating expense items.